

## CIRCUIT BREAKER STATISTICS THROUGH 2005

### Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" program. This report also includes current program statistics and charts.

### History and General Program Information:

Idaho's circuit breaker program provides reduced property taxes to elderly, disabled, and widowed taxpayers. The state replaces local government property tax revenue that otherwise would be lost because of the tax reduction allowance.

The circuit breaker program began in 1974, evolving from a previously existing widow's exemption. In its first year, 15,932 circuit breaker claims were submitted and 15,924 were approved for benefits totaling \$1.87 million, of which \$1.5 million was paid by the state, with the remainder paid by counties.

Changes occurring in various aspects of the program have tended to produce a broader, more widely available tax relief system reaching some middle, as well as lower, income senior citizens and certain other homeowners. The following table describes program participation changes in general terms.

<u>Year</u>	<u>General Trend</u>	<u>Discussion</u>
1975 and 1977	Large decreases	Initial year claimants fail to reapply. Maximum income not responsive to inflation.
1978	Large increase	Maximum income and maximum benefit increased.
1981	Large increase	Disabled persons now eligible for benefits.
1982-1986	Level	No major program changes.
1987-1988	Large increase	Increased emphasis on awareness.
1989-1992	Slight increase	
1993-1995	Moderate increase	Maximum benefit increased substantially.
1996-2001	Level to slightly decreasing	Maximum benefit increased substantially and level since 1999.
2002	Slight increase	
2003	Significant increase	
2004 - 2005	Slight increase	

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since program inception.

**CHART I:**

<b>Circuit Breaker Statistics and History</b>								
<b>Year (Calendar)</b>	<b>Approved Claimants:</b>		<b>Benefits Paid and Changes in Benefits:</b>				<b>Eligibility:</b>	
	<b>Number</b>	<b>Percent change from prior year</b>	<b>Average \$ per Claimant</b>	<b>Percent Change in per Claim \$</b>	<b>Total (\$ Millions)</b>	<b>Percent Change in Total Costs</b>	<b>Maximum Income (\$)</b>	<b>Maximum Benefit (\$)</b>
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
<b>Totals</b>	<b>650,202</b>		<b>322.70</b>		<b>209.82</b>			

To put these increases in perspective, the Consumer Price Index increased by 195.4% between July 1978 and July 2005. However, inflation adjusted current program costs are only 78% higher than 1978 program costs. During this same period, the number of claimants increased by 69%, so the inflation adjusted benefit per claimant is equivalent to 106% of the 1978 amount, only slightly exceeding the 1978 benefit in “real” dollars.

Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

1974: State paid \$1.5 million, which represented 80% of total approved benefits;

1982: State paid \$2.93 million or 90.9%;

1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;

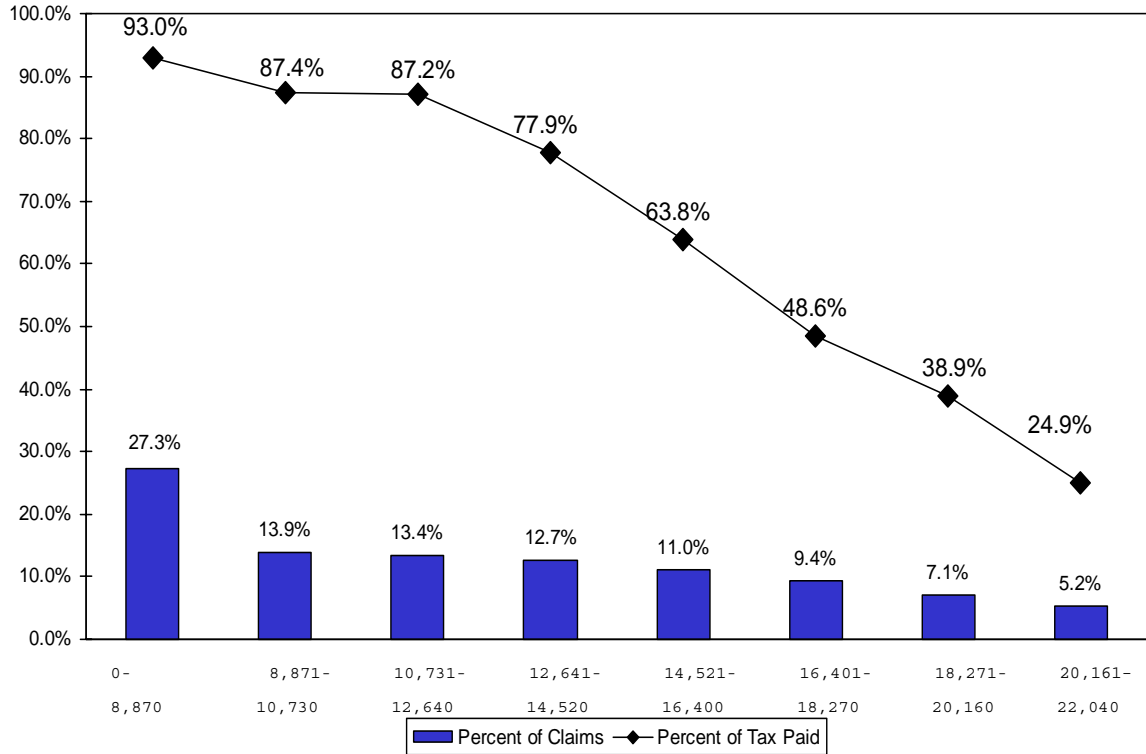
1984: State paid \$2.935 million or 93.0%;

1985: State paid \$3.106 million or 94.9%;

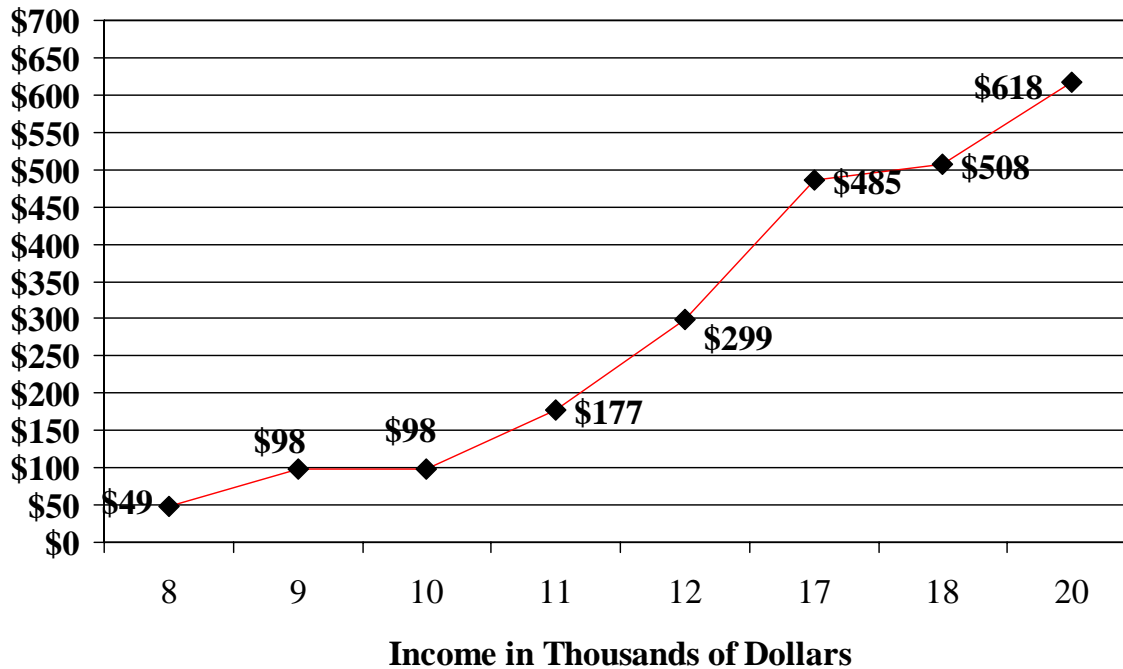
1986: State paid \$3.186 million or 90.6%.

The following charts demonstrate 2005 circuit breaker benefits and remaining taxes for claimants at various income levels:

### 2005 Circuit Breaker Benefits Percent of Tax Paid



## 2005 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2005 had income of about \$12,000, while average per claimant property taxes were about \$791, of which circuit breaker benefits typically cover all but \$211 (27%). For claimants with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The charts attached to this report include detailed 2005 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, and 9% in 1999 is readily apparent on several of these charts. Maximum benefits have not changed since 2000. The effect of other major program changes is described in the following sections.

### Cost of Living Adjustments:

Factors have been applied annually (except 1983-1984) to adjust income brackets so that claimants are not penalized by inflation compensation paid by Social Security. By grouping 2004 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets, with two-fifths of all claimants in households earning less than \$10,700 and only about one-fifth in households earning more than \$16,500.

<b>2005 Claimants by Income Bracket Based on Income Received in 2004</b>				
<b>Income Bracket at Least:</b>	<b>Up to:</b>	<b>Number of Claims</b>	<b>% of Claims</b>	<b>Cumulative % of Claims</b>
-	8,870	7,266	27.3%	27.3%
8,871	10,730	3,702	13.9%	41.1%
10,731	12,640	3,582	13.4%	54.6%
12,641	14,520	3,382	12.7%	67.3%
14,521	16,400	2,926	11.0%	78.2%
16,401	18,270	2,512	9.4%	87.7%
18,271	20,160	1,903	7.1%	94.8%
20,161	22,040	1,383	5.2%	100.0%
<b>Total:</b>		<b>26,656</b>	100.0%	

### Medical Expense Deduction:

The average medical expense deduction increased only 4.1% from \$2,998 in 2004 to \$3,120 in 2005. This is slightly more than last year's increase. This year, 81.1% of all applicants utilized this provision. Since applicants typically receive about 67% of the maximum benefits for which they are eligible, this deduction translates into about \$174 per claim or \$4.6 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 42%.

**Allowance of Benefits for Widows and Disabled Persons:**

The vast majority of all program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

<b>Claimants by Type of Eligibility - 2005</b>		
01/26/06		
<b>Status</b>	<b>Number of Claims</b>	<b>% of Claims</b>
<b>Over age 65</b>	21,533	80.8%
<b>Younger Widows</b>	1,219	4.6%
<b>Younger Widowers</b>	125	0.5%
<b>10 + SC VA Disabled</b>	449	1.7%
<b>Non-SC VA Disabled</b>	71	0.3%
<b>Social Security Disabled</b>	2,878	10.8%
<b>Other &amp; Multiple</b>	381	1.4%
<b>Total:</b>	<b>26,656</b>	<b>100.0%</b>

In 2005, participation in the program decreased for those qualifying by being over age 65 and younger widows (including widowers). The decrease was 2.7% or 634 claims. For the over age 65 group of claimants, 2005 participation was the lowest since 2002. Offsetting this decrease, participation among younger claimants qualifying because of disability status increased 28%, with significant increases among those recognized as disabled by Social Security and those with service connected disabilities recognized by the Veteran’s Administration.

**State Audit of Claims:**

In its annual audit of applications, the tax commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of \$2,434,102 have been realized. Audit savings related to 2005 claims hit another all time high of \$329,568. In addition, re-audit of 2004 (and prior) claims using additional data not originally available resulted in deficiency notices in the amount of \$52,426, of which 92% has been collected to date.

Alan S. Dornfest  
Property Tax Policy Supervisor  
January 30, 2006

**CIRCUIT BREAKER: 2005 CLAIMS SUMMARY**

02/02/06					
AUDIT CHECKS COMPLETED IN 2005					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	TAX RET PULLED	NEW APPS NOTED
Ada	3,312	31	4	157	298
Adams	188	11	0	4	17
Bannock	1,352	2	0	127	195
Bear Lake	240	5	0	1	26
Benewah	335	6	0	6	27
Bingham	735	3	1	27	79
Blaine	99	1	1	1	18
Boise	156	4	0	3	25
Bonner	1,033	22	1	30	92
Bonneville	1,503	14	3	19	231
Boundary	346	12	1	20	40
Butte	99	5	0	1	14
Camas	28	1	0	1	3
Canyon	3,102	30	1	163	418
Caribou	162	6	3	4	15
Cassia	571	2	0	28	63
Clark	7	0	0	0	0
Clearwater	348	3	0	5	64
Custer	127	1	0	3	8
Elmore	385	2	0	7	53
Franklin	272	10	0	5	37
Fremont	396	7	0	12	34
Gem	639	13	3	11	118
Gooding	446	5	1	16	39
Idaho	684	8	2	23	99
Jefferson	397	6	1	8	87
Jerome	505	6	0	10	65
Kootenai	2,433	24	2	42	303
Latah	406	10	3	5	31
Lemhi	341	4	0	12	48
Lewis	131	4	0	7	13
Lincoln	109	1	1	2	9
Madison	253	7	0	12	36
Minidoka	684	7	1	9	85
Nez Perce	1,065	1	0	27	180
Oneida	138	1	1	5	16
Owyhee	270	6	0	19	21
Payette	724	18	0	21	88
Power	165	4	2	2	23
Shoshone	762	11	0	26	76
Teton	61	1	0	5	5
Twin Falls	1,573	3	2	23	235
Valley	169	5	0	8	14
Washington	409	5	1	11	88
<b>Totals:</b>	27,160	328	35	928	3,436



## Circuit Breaker: 2005 Claims Summary

Circuit Breaker: 2005 Claims Summary					
02/02/06	NUMBER OF CLAIMS SUBMITTED 2005	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS APPROVED BY STC	2005 APPROVED BENEFITS (\$)
COUNTY		CHANGES	DISAPPROVALS		
Ada	3,312	119	54	3,258	2,277,718.46
Adams	188	19	9	179	77,610.76
Bannock	1,352	84	12	1,340	854,053.28
Bear Lake	240	11	4	236	93,090.86
Benewah	335	29	9	326	114,130.84
Bingham	735	52	7	728	391,010.64
Blaine	99	16	1	98	79,151.94
Boise	156	21	2	154	73,254.38
Bonner	1,033	92	33	1,000	479,824.44
Bonneville	1,503	106	31	1,472	919,604.28
Boundary	346	34	10	336	162,123.14
Butte	99	10	4	95	33,487.36
Camas	28	2	0	28	15,838.52
Canyon	3,102	145	36	3,066	2,060,317.76
Caribou	162	19	3	159	84,507.26
Cassia	571	29	30	541	215,058.34
Clark	7	2	0	7	1,251.88
Clearwater	348	8	3	345	130,657.64
Custer	127	20	5	122	37,937.34
Elmore	385	24	7	378	211,426.68
Franklin	272	29	5	267	151,838.08
Fremont	396	44	6	390	178,380.32
Gem	639	30	17	622	315,885.78
Gooding	446	33	14	432	238,358.02
Idaho	684	84	16	668	244,374.94
Jefferson	397	48	10	387	201,706.26
Jerome	505	28	6	499	289,489.32
Kootenai	2,433	126	38	2,395	1,528,420.92
Latah	406	39	5	401	232,123.28
Lemhi	341	27	6	335	133,595.74
Lewis	131	11	4	127	62,371.66
Lincoln	109	8	1	108	60,345.30
Madison	253	24	8	245	146,786.94
Minidoka	684	17	9	675	308,728.36
Nez Perce	1,065	11	9	1,056	722,225.68
Oneida	138	16	5	133	67,305.08
Owyhee	270	29	11	259	108,253.54
Payette	724	86	18	706	435,720.10
Power	165	18	2	163	93,686.86
Shoshone	762	42	18	744	372,008.44
Teton	61	13	2	59	30,965.47
Twin Falls	1,573	76	18	1,555	887,061.56
Valley	169	14	8	161	82,549.66
Washington	409	28	8	401	241,727.72
<b>Totals:</b>	27,160	1,723	504	26,656	15,445,964.83
<b>2004</b>	26,909	1,470	416	26,493	14,966,729.77

**PROPERTY TAX REDUCTION: 2005 CLAIMS SUMMARY**

02/02/06 COUNTY	TOTAL BENEFIT CHANGES ON APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
Ada	50,998.00	9,258.00	41,740.00	11,270,852.00	2,838	85.7%	3,971.41	3,403.04
Adams	5,126.00	0.00	5,126.00	731,751.00	152	80.9%	4,814.15	3,892.29
Bannock	11,015.00	1,830.00	9,185.00	4,594,904.00	1,140	84.3%	4,030.62	3,398.60
Bear Lake	2,470.00	0.00	2,470.00	785,703.00	207	86.3%	3,795.67	3,273.76
Benewah	2,543.00	210.00	2,333.00	797,727.00	216	64.5%	3,693.18	2,381.27
Bingham	4,332.00	180.00	4,152.00	2,210,809.00	577	78.5%	3,831.56	3,007.90
Blaine	2,142.00	1,020.00	1,122.00	263,262.00	73	73.7%	3,606.33	2,659.21
Boise	3,780.00	540.00	3,240.00	470,755.00	123	78.8%	3,827.28	3,017.66
Bonner	19,107.00	950.00	18,157.00	2,635,879.00	730	70.7%	3,610.79	2,551.67
Bonneville	21,123.00	750.00	20,373.00	5,205,645.00	1,302	86.6%	3,998.19	3,463.50
Boundary	7,067.00	60.00	7,007.00	843,606.00	256	74.0%	3,295.34	2,438.17
Butte	2,851.00	0.00	2,851.00	293,764.00	68	68.7%	4,320.06	2,967.31
Camas	89.00	0.00	89.00	131,465.00	23	82.1%	5,715.87	4,695.18
Canyon	35,111.00	6,296.00	28,815.00	9,941,967.00	2,640	85.1%	3,765.90	3,205.02
Caribou	2,179.00	150.00	2,029.00	617,395.00	133	82.1%	4,642.07	3,811.08
Cassia	10,246.00	300.00	9,946.00	1,306,202.00	311	54.5%	4,200.01	2,287.57
Clark	90.00	0.00	90.00	17,242.00	3	42.9%	5,747.33	2,463.14
Clearwater	2,970.00	540.00	2,430.00	982,727.00	296	85.1%	3,320.02	2,823.93
Custer	2,080.00	300.00	1,780.00	315,098.00	87	68.5%	3,621.82	2,481.09
Elmore	3,997.00	690.00	3,307.00	1,128,305.00	298	77.4%	3,786.26	2,930.66
Franklin	3,593.00	420.00	3,173.00	961,309.00	235	86.4%	4,090.68	3,534.22
Fremont	3,874.00	630.00	3,244.00	1,313,104.00	295	74.5%	4,451.20	3,315.92
Gem	12,184.00	120.00	12,064.00	1,922,328.00	519	81.2%	3,703.91	3,008.34
Gooding	8,342.00	420.00	7,922.00	1,421,376.00	379	85.0%	3,750.33	3,186.94
Idaho	7,681.00	910.00	6,771.00	2,196,969.00	455	66.5%	4,828.50	3,211.94
Jefferson	7,592.00	750.00	6,842.00	1,071,198.00	284	71.5%	3,771.82	2,698.23
Jerome	4,465.00	462.00	4,003.00	1,502,796.00	422	83.6%	3,561.13	2,975.83
Kootenai	36,347.00	3,420.00	32,927.00	7,335,489.00	2,025	83.2%	3,622.46	3,015.00
Latah	5,155.00	1,530.00	3,625.00	1,289,983.00	335	82.5%	3,850.70	3,177.30
Lemhi	3,167.00	60.00	3,107.00	909,045.00	238	69.8%	3,819.52	2,665.82
Lewis	2,894.00	60.00	2,834.00	376,010.00	106	80.9%	3,547.26	2,870.31
Lincoln	770.00	30.00	740.00	298,445.00	74	67.9%	4,033.04	2,738.03
Madison	5,403.00	120.00	5,283.00	756,236.00	202	79.8%	3,743.74	2,989.08
Minidoka	4,740.00	0.00	4,740.00	2,003,332.00	566	82.7%	3,539.46	2,928.85
Nez Perce	6,580.00	60.00	6,520.00	4,297,995.00	916	86.0%	4,692.13	4,035.68
Oneida	5,349.00	839.00	4,510.00	573,428.00	123	89.1%	4,662.02	4,155.28
Owyhee	5,400.00	491.00	4,909.00	625,883.00	194	71.9%	3,226.20	2,318.09
Payette	13,912.00	3,021.00	10,891.00	1,961,099.00	557	76.9%	3,520.82	2,708.70
Power	2,015.00	90.00	1,925.00	525,385.00	141	85.5%	3,726.13	3,184.15
Shoshone	13,918.00	1,171.00	12,747.00	1,878,179.00	617	81.0%	3,044.05	2,464.80
Teton	930.00	539.00	391.00	204,338.00	56	91.8%	3,648.89	3,349.80
Twin Falls	14,232.00	1,116.00	13,116.00	4,979,410.00	1,333	84.7%	3,735.49	3,165.55
Valley	5,189.00	0.00	5,189.00	594,246.00	145	85.8%	4,098.25	3,516.25
Washington	6,876.00	1,023.00	5,853.00	1,185,103.00	332	81.2%	3,569.59	2,897.56
<b>Totals:</b>	<b>369,924.00</b>	<b>40,356.00</b>	<b>329,568.00</b>	<b>84,727,744.00</b>	<b>22,022</b>	<b>81.1%</b>	<b>3,847.41</b>	<b>3,119.58</b>

**2005 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65**

2005 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/02/06									
COUNTY	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUBTOTAL
Ada	131	14	50	12	229	2	0	48	486
Adams	11	0	9	0	29	0	0	1	50
Bannock	89	0	17	3	190	0	0	39	338
Bear Lake	14	0	0	0	22	0	0	1	37
Benewah	15	2	10	2	64	0	0	2	95
Bingham	35	3	8	2	72	0	0	8	128
Blaine	2	0	0	0	5	0	0	1	8
Boise	6	0	1	2	23	0	0	3	35
Bonner	56	8	37	7	218	0	0	25	351
Bonneville	61	10	16	1	120	0	0	17	225
Boundary	14	1	14	2	56	0	0	1	88
Butte	4	0	3	0	11	0	0	0	18
Camas	0	0	0	0	6	0	0	0	6
Canyon	158	18	60	7	271	0	0	57	571
Caribou	8	2	0	4	9	0	0	2	25
Cassia	30	0	1	0	44	0	0	7	82
Clark	1	0	0	0	0	0	0	0	1
Clearwater	10	3	6	0	62	0	0	2	83
Custer	3	0	1	0	13	0	0	3	20
Elmore	7	12	13	1	47	0	0	0	80
Franklin	12	0	3	1	16	0	0	3	35
Fremont	20	3	5	0	39	0	0	4	71
Gem	19	4	15	0	67	0	0	2	107
Gooding	15	0	3	1	34	1	0	1	55
Idaho	28	3	14	0	86	1	0	14	146
Jefferson	24	0	6	0	39	0	0	2	71
Jerome	11	0	9	1	41	0	0	2	64
Kootenai	141	18	40	8	311	0	0	59	577
Latah	14	0	7	1	63	0	0	4	89
Lemhi	16	1	24	0	38	0	0	0	79
Lewis	3	3	4	3	22	0	0	0	35
Lincoln	1	2	0	0	9	0	0	1	13
Madison	10	2	1	0	15	0	0	1	29
Minidoka	41	0	4	2	78	0	0	2	127
Nez Perce	39	0	23	0	129	0	0	6	197
Oneida	2	0	0	0	10	0	0	3	15
Owyhee	15	2	4	2	21	0	0	1	45
Payette	25	0	2	4	83	0	0	14	128
Power	8	0	0	0	20	0	0	1	29
Shoshone	39	7	13	3	82	0	0	15	159
Teton	2	0	0	0	3	0	0	0	5
Twin Falls	58	4	14	0	127	0	0	18	221
Valley	9	2	8	1	23	0	0	5	48
Washington	12	1	4	1	31	0	0	2	51
<b>Totals:</b>	<b>1,219</b>	<b>125</b>	<b>449</b>	<b>71</b>	<b>2,878</b>	<b>4</b>	<b>0</b>	<b>377</b>	<b>5,123</b>
<b>% of Approved Claims</b>	<b>4.57%</b>	<b>0.47%</b>	<b>1.68%</b>	<b>0.27%</b>	<b>10.80%</b>	<b>0.02%</b>	<b>0.00%</b>	<b>1.41%</b>	<b>19.22%</b>

**2005 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65**

COUNTY	Only Over 65	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	1,271	1,187	99	79	14	0	32	3	87	2,772	3,258
Adams	83	29	8	1	4	0	0	0	4	129	179
Bannock	430	456	41	19	5	0	9	0	42	1,002	1,340
Bear Lake	102	50	10	1	1	0	1	1	33	199	236
Benewah	141	77	8	4	0	0	0	0	1	231	326
Bingham	292	271	28	3	0	0	0	1	5	600	728
Blaine	48	28	7	0	0	0	1	0	6	90	98
Boise	74	21	14	4	2	0	0	0	4	119	154
Bonner	301	292	6	27	7	0	12	0	4	649	1,000
Bonneville	604	520	82	16	0	0	4	2	19	1,247	1,472
Boundary	178	45	7	9	1	0	2	0	6	248	336
Butte	30	31	12	1	0	0	0	0	3	77	95
Camas	12	5	3	0	0	0	1	0	1	22	28
Canyon	1,078	1,201	89	67	12	0	21	0	27	2,495	3,066
Caribou	41	43	4	2	0	0	1	0	43	134	159
Cassia	347	98	9	0	0	0	1	0	4	459	541
Clark	4	2	0	0	0	0	0	0	0	6	7
Clearwater	159	72	9	3	11	0	2	0	6	262	345
Custer	48	42	8	2	1	0	0	0	1	102	122
Elmore	191	44	31	14	0	0	1	0	17	298	378
Franklin	78	76	14	2	0	0	2	0	60	232	267
Fremont	136	137	29	3	1	0	2	0	11	319	390
Gem	289	169	31	11	4	0	2	0	9	515	622
Gooding	189	142	16	11	2	0	3	0	14	377	432
Idaho	335	141	26	7	3	0	0	0	10	522	668
Jefferson	144	149	18	3	0	0	1	0	1	316	387
Jerome	289	87	28	11	2	0	1	0	17	435	499
Kootenai	1,121	557	59	21	3	0	1	0	56	1,818	2,395
Latah	136	130	26	3	1	0	1	0	15	312	401
Lemhi	182	47	9	8	1	0	0	0	9	256	335
Lewis	54	21	9	3	0	0	0	0	5	92	127
Lincoln	60	5	26	0	0	0	0	0	4	95	108
Madison	125	79	3	1	0	0	3	0	5	216	245
Minidoka	267	212	32	13	3	0	4	0	17	548	675
Nez Perce	523	253	42	20	4	0	1	0	16	859	1,056
Oneida	52	49	5	4	0	0	3	0	5	118	133
Owyhee	105	92	6	4	2	0	2	0	3	214	259
Payette	325	172	41	8	2	0	1	0	29	578	706
Power	82	39	6	1	1	0	0	1	4	134	163
Shoshone	239	248	48	10	0	0	1	0	39	585	744
Teton	39	7	3	1	0	0	2	0	2	54	59
Twin Falls	513	672	82	31	6	0	3	0	27	1,334	1,555
Valley	43	48	10	9	0	0	1	1	1	113	161
Washington	272	57	11	0	2	0	0	0	8	350	401
<b>Totals:</b>	11,032	8,103	1,055	437	95	0	122	9	680	21,533	26,656
% of Approved Claims	41.39%	30.40%	3.96%	1.64%	0.36%	0.00%	0.46%	0.03%	2.55%	80.78%	100.00%

**2005 Income Stratification of Property Tax Reduction Applications**

Maximum Eligibility Amounts Shown in ( )

02/02/06 COUNTY	8,870 OR LESS (\$1200)	\$8,871 \$10,730 (\$1170/\$1050)	\$10,731 \$12,640 (\$1020/\$900)	\$12,641 \$14,520 (\$870/\$750)	\$14,521 \$16,400 (\$720/\$600)	\$16,401 \$18,270 (\$570/\$450)	\$18,271 \$20,160 (\$420/\$300)	\$20,161 \$22,040 (\$270/\$150)	CLAIMS APPROVED	REDUCTION
Ada	758	395	470	428	402	353	272	180	3,258	83.5%
Adams	53	20	17	26	19	16	14	14	179	51.1%
Bannock	317	185	176	178	170	143	104	67	1,340	75.2%
Bear Lake	65	41	28	30	18	23	21	10	236	44.8%
Benewah	89	50	38	47	38	27	24	13	326	39.8%
Bingham	185	123	91	91	90	54	56	38	728	61.6%
Blaine	32	17	9	8	9	14	4	5	98	90.0%
Boise	45	11	21	24	14	16	11	12	154	56.5%
Bonner	273	134	127	118	115	89	85	59	1,000	55.9%
Bonneville	380	218	199	180	183	131	109	72	1,472	72.0%
Boundary	96	55	46	43	32	30	17	17	336	53.8%
Butte	26	9	8	9	12	13	7	11	95	44.3%
Camas	6	3	2	4	1	7	2	3	28	74.5%
Canyon	848	435	415	391	309	320	197	151	3,066	76.7%
Caribou	42	19	24	21	24	18	8	3	159	60.3%
Cassia	120	106	74	75	67	43	26	30	541	45.3%
Clark	1	1	0	0	3	0	1	1	7	25.8%
Clearwater	92	37	39	44	49	39	24	21	345	45.1%
Custer	30	21	17	21	10	19	3	1	122	34.4%
Elmore	94	66	56	57	41	24	24	16	378	62.7%
Franklin	95	37	31	40	21	21	13	9	267	61.1%
Fremont	123	39	52	54	44	32	26	20	390	51.9%
Gem	147	102	75	82	60	70	41	45	622	59.9%
Gooding	141	51	54	51	41	31	39	24	432	62.6%
Idaho	200	91	82	84	80	55	44	32	668	41.3%
Jefferson	101	80	47	45	34	36	21	23	387	58.5%
Jerome	155	73	61	69	52	32	40	17	499	64.3%
Kootenai	647	311	320	304	286	237	173	117	2,395	73.8%
Latah	130	57	55	46	37	39	21	16	401	63.7%
Lemhi	104	42	52	34	25	40	18	20	335	45.1%
Lewis	36	18	19	20	10	9	7	8	127	55.2%
Lincoln	33	14	17	8	10	9	8	9	108	64.3%
Madison	57	32	41	34	35	21	16	9	245	69.1%
Minidoka	222	88	86	99	67	51	37	25	675	50.1%
Nez Perce	297	129	145	131	112	95	91	56	1,056	79.2%
Oneida	45	20	21	14	8	7	11	7	133	55.2%
Owyhee	92	42	37	26	23	19	14	6	259	44.2%
Payette	182	101	103	88	75	59	57	41	706	71.5%
Power	48	20	24	17	16	14	15	9	163	66.2%
Shoshone	192	101	108	82	71	66	69	55	744	59.1%
Teton	22	8	5	7	7	6	3	1	59	56.6%
Twin Falls	450	227	227	175	152	138	106	80	1,555	64.4%
Valley	41	24	19	22	19	22	5	9	161	59.2%
Washington	154	49	44	55	35	24	19	21	401	64.9%
<b>Totals:</b>	<b>7,266</b>	<b>3,702</b>	<b>3,582</b>	<b>3,382</b>	<b>2,926</b>	<b>2,512</b>	<b>1,903</b>	<b>1,383</b>	<b>26,656</b>	<b>66.6%</b>
% of Approved Claims	27.26%	13.89%	13.44%	12.69%	10.98%	9.42%	7.14%	5.19%	100.00%	

<b>2005 Circuit Breaker Benefits to be paid:</b>			
<b>Property Tax Reduction Payments to be Paid:</b>			
<b>02/02/06</b>	<b>Total</b>	<b>December 20, 2005</b>	<b>June 20, 2006</b>
<b>COUNTY</b>			
<b>Ada</b>	2,277,718.46	1,138,859.23	1,138,859.23
<b>Adams</b>	77,610.76	38,805.38	38,805.38
<b>Bannock</b>	854,053.28	427,026.64	427,026.64
<b>Bear Lake</b>	93,090.86	46,545.43	46,545.43
<b>Benewah</b>	114,130.84	57,065.42	57,065.42
<b>Bingham</b>	391,010.64	195,505.32	195,505.32
<b>Blaine</b>	79,151.94	39,575.97	39,575.97
<b>Boise</b>	73,254.38	36,627.19	36,627.19
<b>Bonner</b>	479,824.44	239,912.22	239,912.22
<b>Bonneville</b>	919,604.28	459,802.14	459,802.14
<b>Boundary</b>	162,123.14	81,061.57	81,061.57
<b>Butte</b>	33,487.36	16,743.68	16,743.68
<b>Camas</b>	15,838.52	7,919.26	7,919.26
<b>Canyon</b>	2,060,317.76	1,030,158.88	1,030,158.88
<b>Caribou</b>	84,507.26	42,253.63	42,253.63
<b>Cassia</b>	215,058.34	107,529.17	107,529.17
<b>Clark</b>	1,251.88	625.94	625.94
<b>Clearwater</b>	130,657.64	65,328.82	65,328.82
<b>Custer</b>	37,937.34	18,968.67	18,968.67
<b>Elmore</b>	211,426.68	105,713.34	105,713.34
<b>Franklin</b>	151,838.08	75,919.04	75,919.04
<b>Fremont</b>	178,380.32	89,190.16	89,190.16
<b>Gem</b>	315,885.78	157,942.89	157,942.89
<b>Gooding</b>	238,358.02	119,179.01	119,179.01
<b>Idaho</b>	244,374.94	122,187.47	122,187.47
<b>Jefferson</b>	201,706.26	100,853.13	100,853.13
<b>Jerome</b>	289,489.32	144,744.66	144,744.66
<b>Kootenai</b>	1,528,420.92	764,210.46	764,210.46
<b>Latah</b>	232,123.28	116,061.64	116,061.64
<b>Lemhi</b>	133,595.74	66,797.87	66,797.87
<b>Lewis</b>	62,371.66	31,185.83	31,185.83
<b>Lincoln</b>	60,345.30	30,172.65	30,172.65
<b>Madison</b>	146,786.94	73,393.47	73,393.47
<b>Minidoka</b>	308,728.36	154,364.18	154,364.18
<b>Nez Perce</b>	722,225.68	361,112.84	361,112.84
<b>Oneida</b>	67,305.08	33,652.54	33,652.54
<b>Owyhee</b>	108,253.54	54,126.77	54,126.77
<b>Payette</b>	435,720.10	217,860.05	217,860.05
<b>Power</b>	93,686.86	46,843.43	46,843.43
<b>Shoshone</b>	372,008.44	186,004.22	186,004.22
<b>Teton</b>	30,965.47	15,482.74	15,482.74
<b>Twin Falls</b>	887,061.56	443,530.78	443,530.78
<b>Valley</b>	82,549.66	41,274.83	41,274.83
<b>Washington</b>	241,727.72	120,863.86	120,863.86
<b>Totals:</b>	15,445,964.83	7,722,982.42	7,722,982.42

## CHANGE IN CLAIMS SUBMITTED 2004 vs 2005

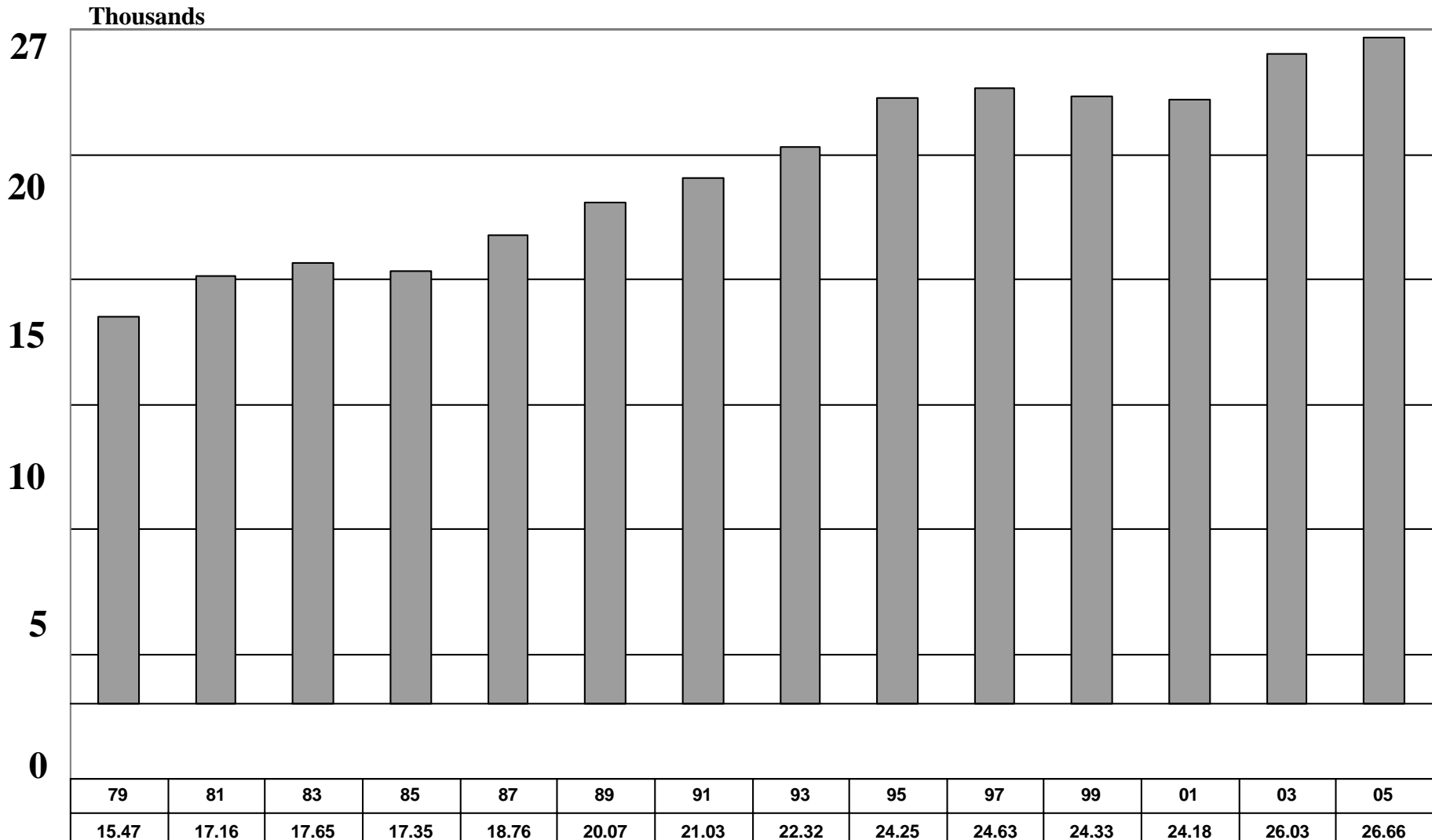
02/02/06 COUNTY	Number of Claims Submitted 2004	Number of Claims Submitted 2005	Change in Number of Claims	Percent Change
Ada	3,250	3,312	62	1.9%
Adams	189	188	(1)	-0.5%
Bannock	1,336	1,352	16	1.2%
Bear Lake	231	240	9	3.9%
Benewah	347	335	(12)	-3.5%
Bingham	774	735	(39)	-5.0%
Blaine	97	99	2	2.1%
Boise	151	156	5	3.3%
Bonner	1,086	1,033	(53)	-4.9%
Bonneville	1,445	1,503	58	4.0%
Boundary	341	346	5	1.5%
Butte	95	99	4	4.2%
Camas	30	28	(2)	-6.7%
Canyon	3,028	3,102	74	2.4%
Caribou	162	162	0	0.0%
Cassia	560	571	11	2.0%
Clark	8	7	(1)	-12.5%
Clearwater	333	348	15	4.5%
Custer	136	127	(9)	-6.6%
Elmore	387	385	(2)	-0.5%
Franklin	264	272	8	3.0%
Fremont	388	396	8	2.1%
Gem	619	639	20	3.2%
Gooding	467	446	(21)	-4.5%
Idaho	652	684	32	4.9%
Jefferson	389	397	8	2.1%
Jerome	497	505	8	1.6%
Kootenai	2,374	2,433	59	2.5%
Latah	450	406	(44)	-9.8%
Lemhi	322	341	19	5.9%
Lewis	135	131	(4)	-3.0%
Lincoln	113	109	(4)	-3.5%
Madison	245	253	8	3.3%
Minidoka	659	684	25	3.8%
Nez Perce	1,039	1,065	26	2.5%
Oneida	136	138	2	1.5%
Owyhee	278	270	(8)	-2.9%
Payette	709	724	15	2.1%
Power	162	165	3	1.9%
Shoshone	815	762	(53)	-6.5%
Teton	65	61	(4)	-6.2%
Twin Falls	1,525	1,573	48	3.1%
Valley	197	169	(28)	-14.2%
Washington	425	409	(16)	-3.8%
<b>Totals:</b>	<b>26,909</b>	<b>27,160</b>	<b>251</b>	<b>0.9%</b>

**Circuit Breaker Claims Comparison**

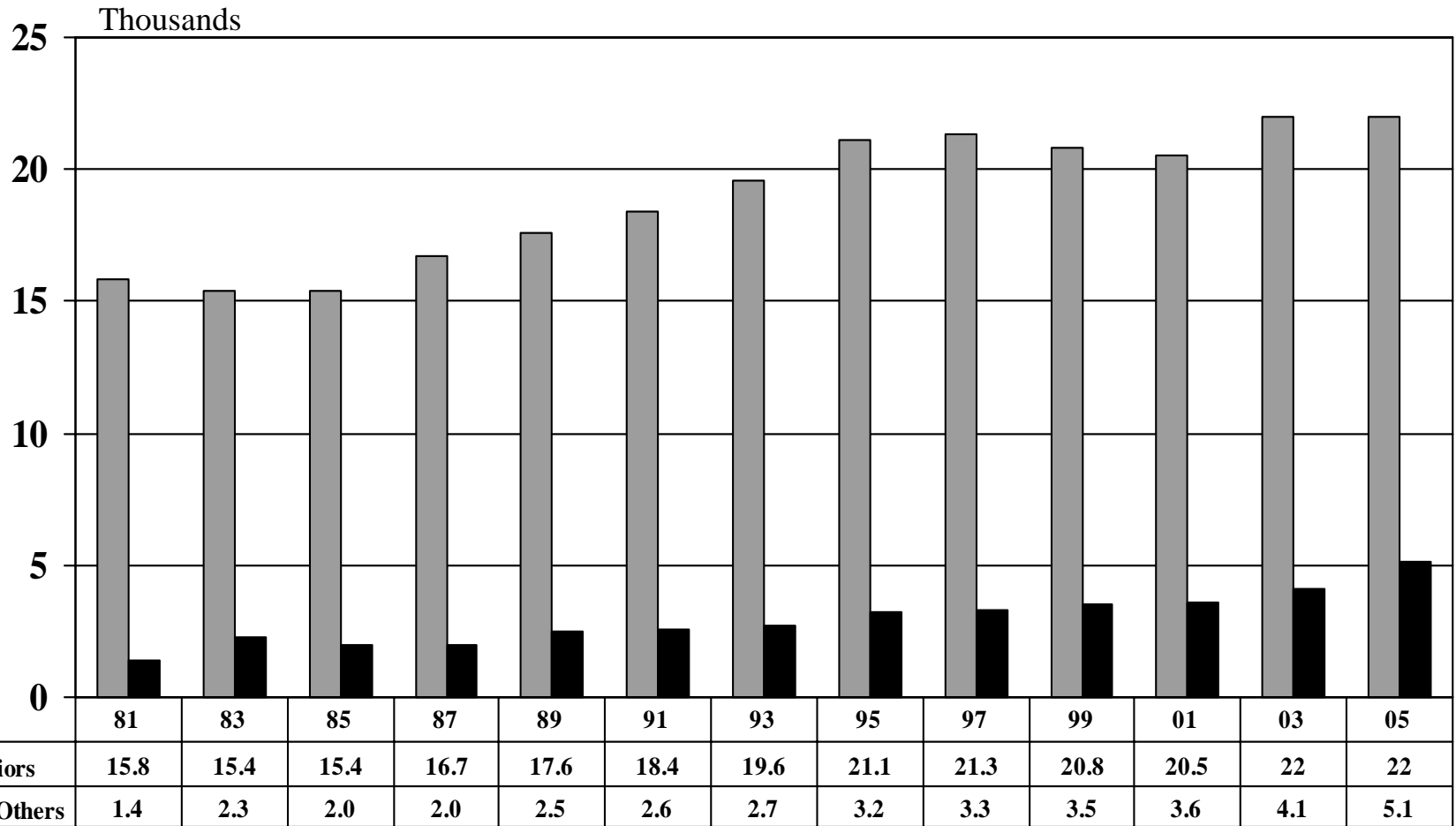
02/02/06 COUNTY	2004 Approved Claims	2005 Approved Claims	Change in Approved Claims	2004 Approved Benefits (\$)	2005 Approved Benefits (\$)	% Change in Approved Benefits	2004 Benefits per Claim	2005 Benefits per Claim	% Change in Per Claim Benefits
Ada	3,183	3,258	75	2,179,004.34	2,277,718.46	4.53%	572.05	715.59	25.09%
Adams	184	179	(5)	74,628.32	77,610.76	4.00%	414.12	421.80	1.85%
Bannock	1,314	1,340	26	813,711.48	854,053.28	4.96%	529.16	649.96	22.83%
Bear Lake	230	236	6	87,184.38	93,090.86	6.77%	352.96	404.74	14.67%
Benewah	333	326	(7)	118,432.08	114,130.84	-3.63%	341.86	342.74	0.26%
Bingham	768	728	(40)	391,150.34	391,010.64	-0.04%	433.66	509.13	17.40%
Blaine	97	98	1	71,654.38	79,151.94	10.46%	645.22	816.00	26.47%
Boise	134	154	20	65,848.62	73,254.38	11.25%	389.98	546.67	40.18%
Bonner	1,047	1,000	(47)	485,146.58	479,824.44	-1.10%	399.73	458.29	14.65%
Bonneville	1,433	1,472	39	875,670.34	919,604.28	5.02%	561.97	641.73	14.19%
Boundary	335	336	1	158,463.14	162,123.14	2.31%	356.80	483.95	35.64%
Butte	92	95	3	30,507.28	33,487.36	9.77%	372.14	363.99	-2.19%
Camas	30	28	(2)	15,400.26	15,838.52	2.85%	371.28	527.95	42.20%
Canyon	2,981	3,066	85	1,975,663.08	2,060,317.76	4.28%	592.47	691.15	16.66%
Caribou	158	159	1	84,209.11	84,507.26	0.35%	488.25	534.86	9.55%
Cassia	551	541	(10)	201,458.74	215,058.34	6.75%	326.96	390.31	19.38%
Clark	8	7	(1)	2,219.68	1,251.88	-43.60%	139.83	156.49	11.91%
Clearwater	326	345	19	117,944.32	130,657.64	10.78%	327.72	400.79	22.30%
Custer	134	122	(12)	43,482.58	37,937.34	-12.75%	301.03	283.11	-5.95%
Elmore	381	378	(3)	194,630.22	211,426.68	8.63%	457.19	554.93	21.38%
Franklin	260	267	7	144,427.16	151,838.08	5.13%	568.25	583.99	2.77%
Fremont	369	390	21	162,384.82	178,380.32	9.85%	350.51	483.42	37.92%
Gem	608	622	14	305,288.80	315,885.78	3.47%	456.59	519.55	13.79%
Gooding	464	432	(32)	232,978.76	238,358.02	2.31%	447.25	513.70	14.86%
Idaho	644	668	24	267,053.68	244,374.94	-8.49%	329.65	379.46	15.11%
Jefferson	382	387	5	184,971.04	201,706.26	9.05%	409.91	528.03	28.82%
Jerome	489	499	10	277,623.18	289,489.32	4.27%	474.47	592.00	24.77%
Kootenai	2,360	2,395	35	1,465,784.56	1,528,420.92	4.27%	560.03	647.64	15.64%
Latah	447	401	(46)	243,977.88	232,123.28	-4.86%	491.61	519.29	5.63%
Lemhi	318	335	17	141,149.52	133,595.74	-5.35%	328.01	420.11	28.08%
Lewis	134	127	(7)	63,375.22	62,371.66	-1.58%	372.90	465.46	24.82%
Lincoln	112	108	(4)	61,368.82	60,345.30	-1.67%	531.35	538.80	1.40%
Madison	242	245	3	135,586.54	146,786.94	8.26%	480.90	606.56	26.13%
Minidoka	657	675	18	290,488.60	308,728.36	6.28%	386.61	469.91	21.54%
Nez Perce	1,028	1,056	28	710,654.76	722,225.68	1.63%	638.86	702.55	9.97%
Oneida	132	133	1	68,047.92	67,305.08	-1.09%	440.64	509.89	15.71%
Owyhee	272	259	(13)	100,571.32	108,253.54	7.64%	331.57	397.99	20.03%
Payette	700	706	6	430,849.42	435,720.10	1.13%	543.82	622.46	14.46%
Power	161	163	2	90,629.72	93,686.86	3.37%	453.21	581.91	28.40%
Shoshone	803	744	(59)	378,958.06	372,008.44	-1.83%	424.27	463.27	9.19%
Teton	59	59	0	29,875.04	30,965.47	3.65%	320.19	524.84	63.91%
Twin Falls	1,520	1,555	35	849,713.58	887,061.56	4.40%	476.40	583.59	22.50%
Valley	192	161	(31)	89,504.22	82,549.66	-7.77%	452.80	429.95	-5.05%
Washington	421	401	(20)	255,057.88	241,727.72	-5.23%	499.08	574.18	15.05%
<b>Totals:</b>	<b>26,493</b>	<b>26,656</b>	<b>163</b>	<b>14,966,729.77</b>	<b>15,445,964.83</b>	<b>3.20%</b>	<b>564.93</b>	<b>579.46</b>	<b>2.57%</b>



# Circuit Breaker Claimants Total Number Approved

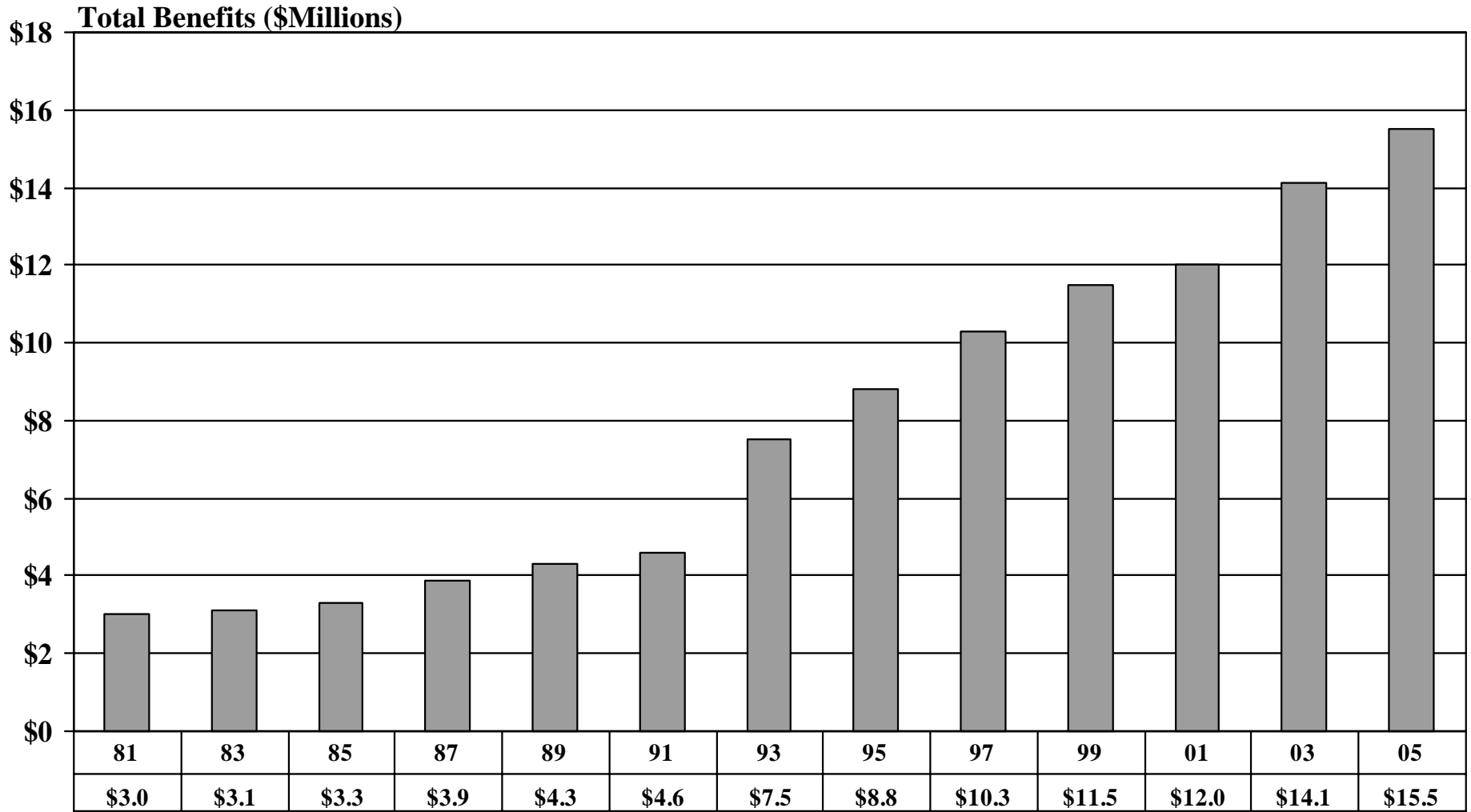


# Circuit Breaker Claimants Total vs Senior Citizens

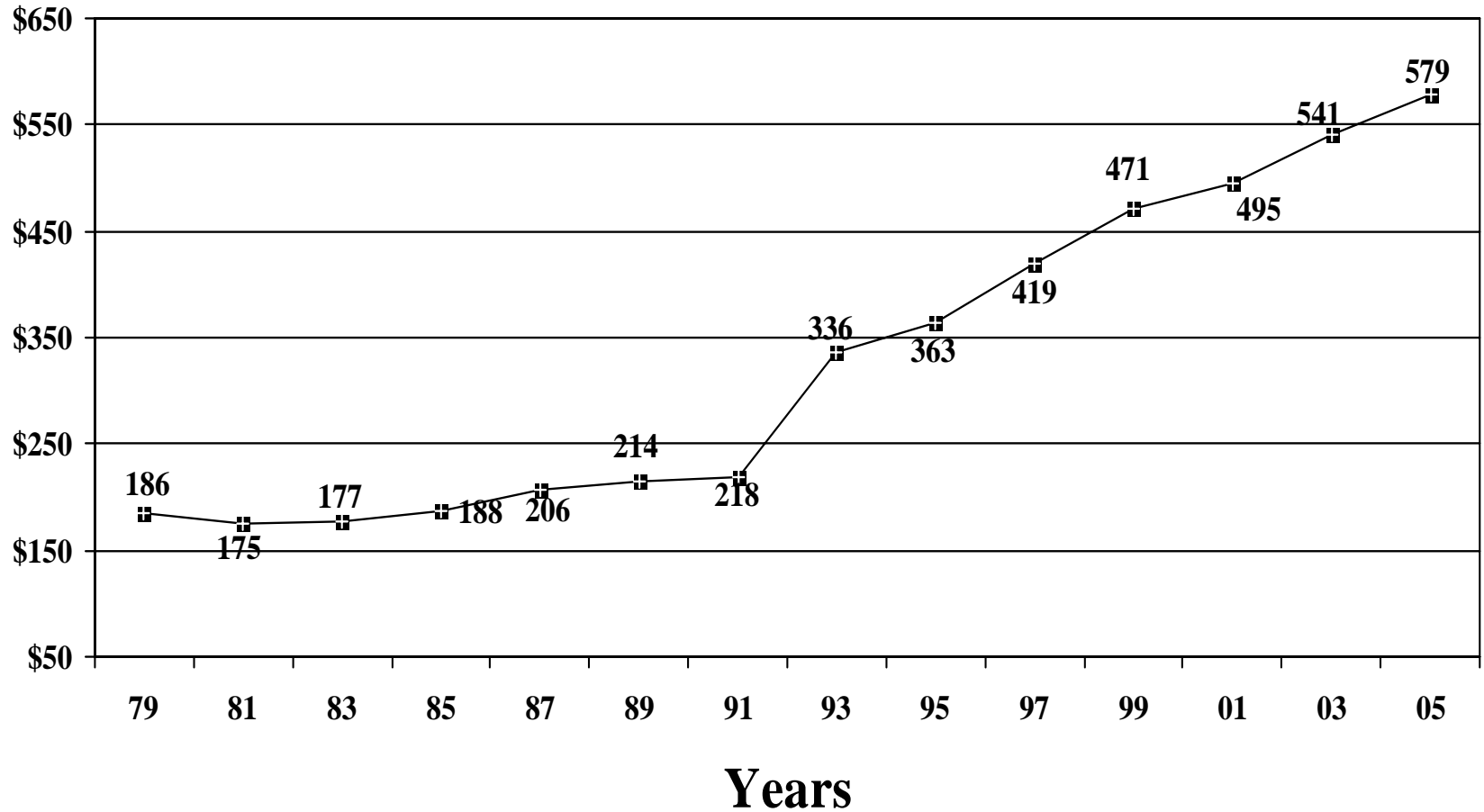


Totals may not balance to other charts due to rounding.

# Circuit Breaker Claimants Total Paid

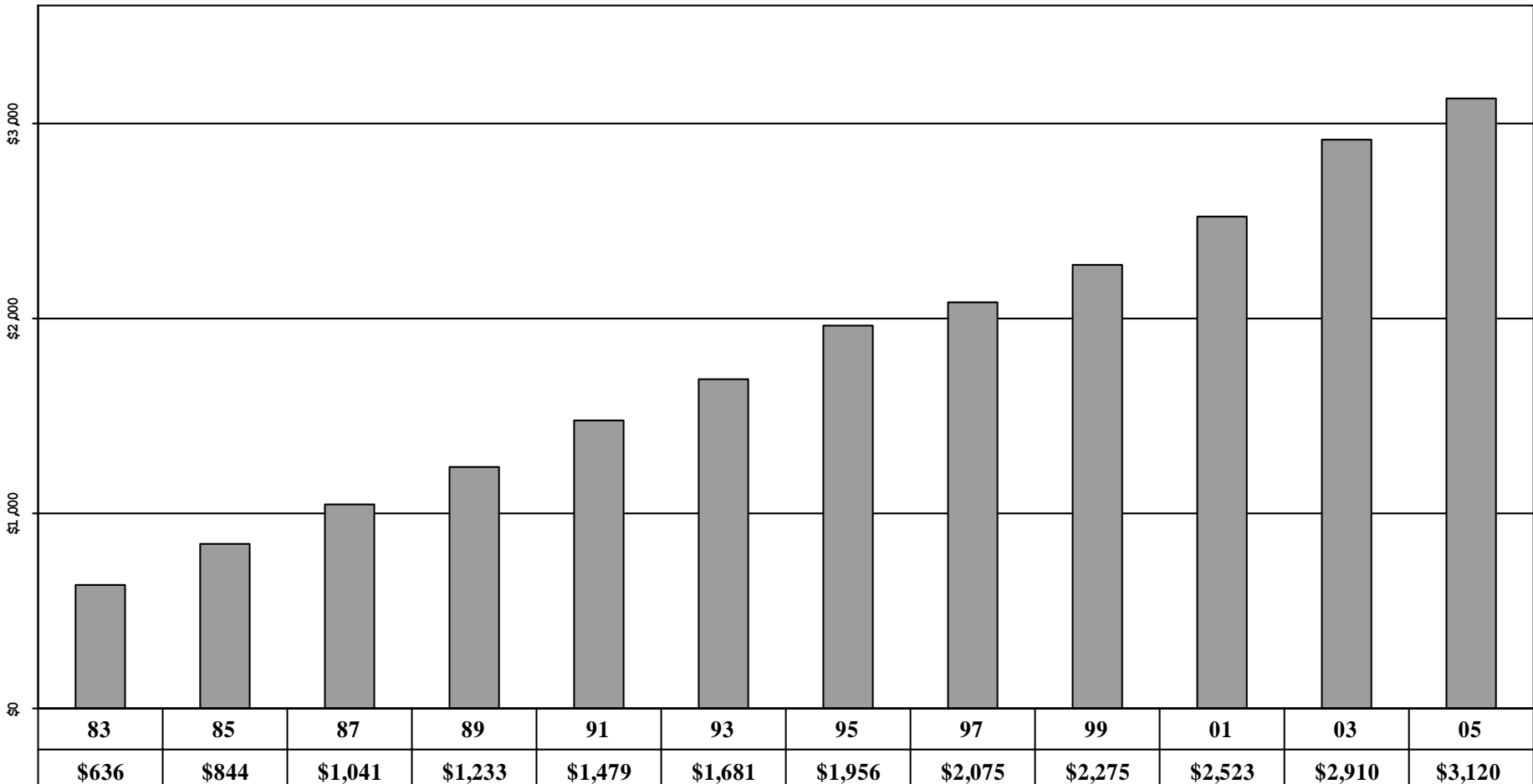


# Circuit Breaker Benefits Amount Paid Per Claimant

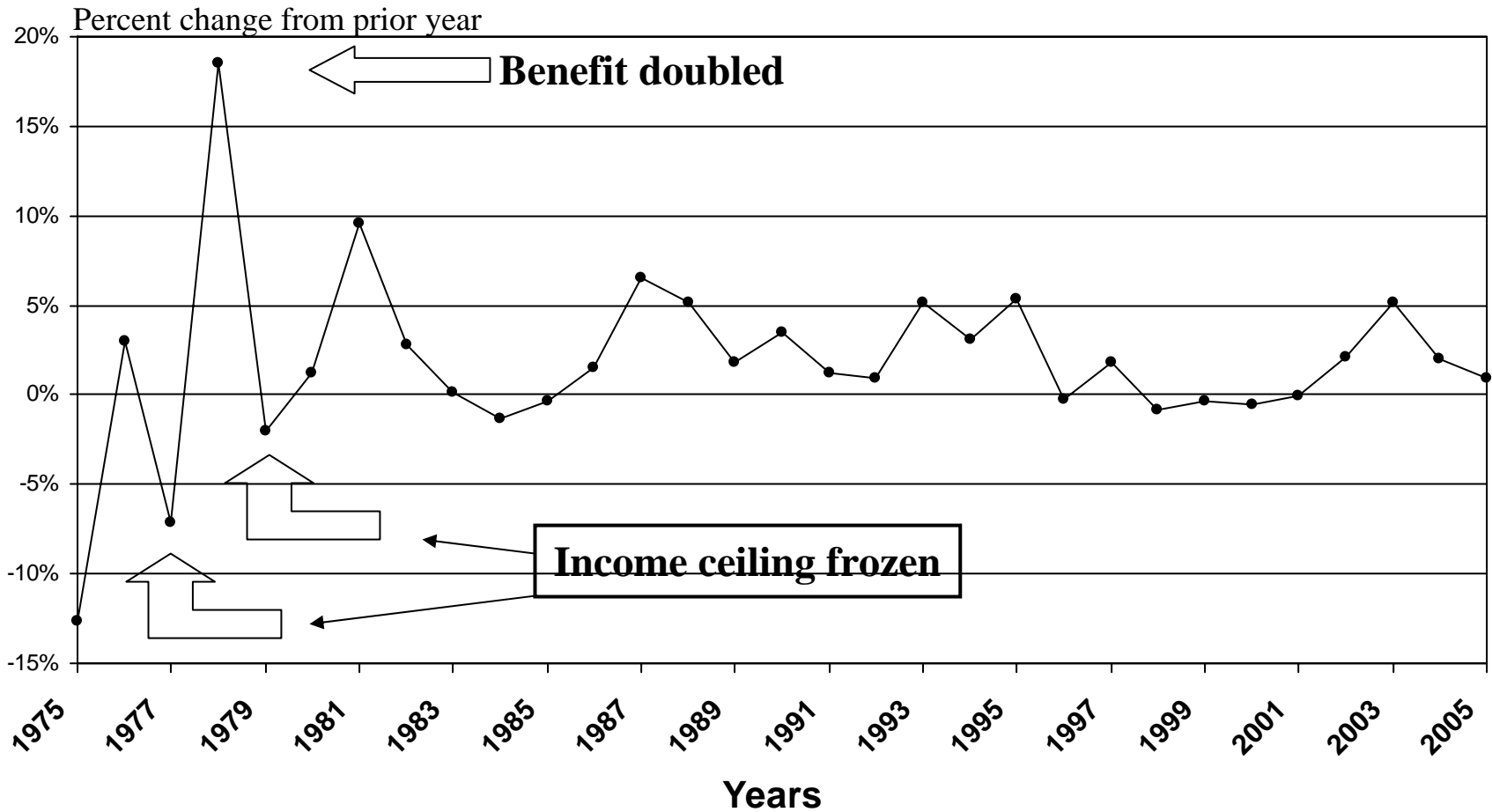


# Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed

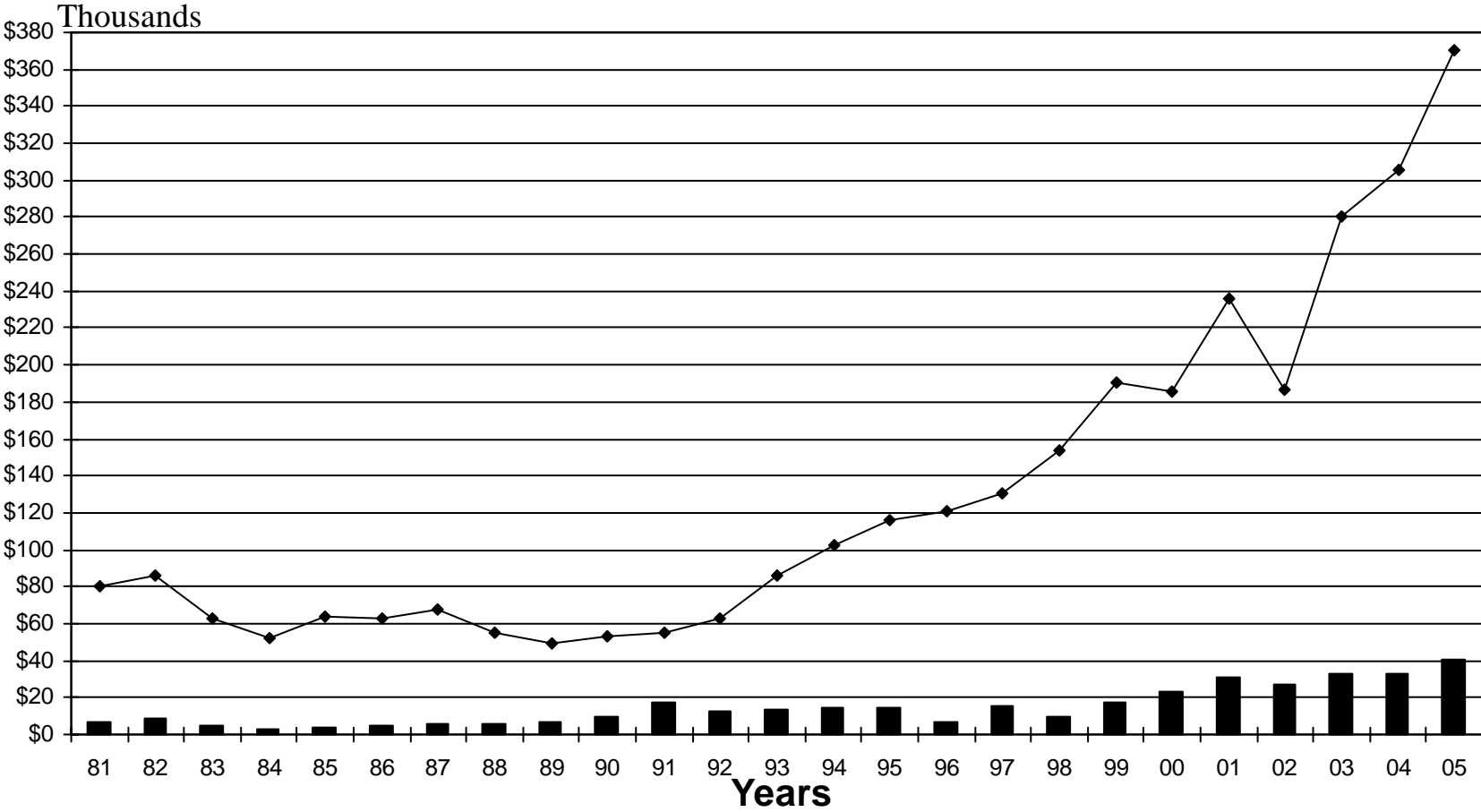


# Idaho Circuit Breaker Variation in Program Participation



# Circuit Breaker Audit

## Benefits Reduced vs Benefits Increased



■ Increased Benefits    ◆ Decreased Benefits